

Exhibit 76

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Bruce Dubinsky – March 29, 2022

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UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
CASE NO. 18-MD-2865 (LAK)

IN RE:)
)
)

CUSTOMS AND TAX ADMINISTRATION OF)
THE KINGDOM OF DENMARK)
(SKATTEFORVALTNINGEN) TAX REFUND)
SCHEME LITIGATION)
)
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C O N F I D E N T I A L

REMOTE VTC VIDEOTAPED EXPERT DEPOSITION UNDER ORAL
EXAMINATION OF
BRUCE DUBINSKY

DATE: March 29, 2022

REPORTED BY: MICHAEL FRIEDMAN, CCR

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50 (Pages 194 to 197)

<p style="text-align: right;">Page 194</p> <p>1 And that's where you have</p> <p>2 Footnote 299 and you cite to what we've</p> <p>3 marked as 52 -- Exhibit 5229.</p> <p>4 A Correct.</p> <p>5 Q Okay. Did you create this</p> <p>6 document?</p> <p>7 A No, I did not.</p> <p>8 Q Do you know who did?</p> <p>9 A I do not.</p> <p>10 Q How did you get it?</p> <p>11 A It was in the Elysium documents.</p> <p>12 When I was searching through the Elysium</p> <p>13 database looking for flowcharts, this is one</p> <p>14 that came up.</p> <p>15 Q Okay. And with respect to</p> <p>16 that -- to the statement I just read in</p> <p>17 Paragraph 243, is this -- is this your main</p> <p>18 support for that statement, this document</p> <p>19 5229?</p> <p>20 A No. I think this was just showing</p> <p>21 the directional payments.</p> <p>22 I think there are documents that I</p> <p>23 cite to in the report, in this section and</p> <p>24 others, where Ganymede would have an</p> <p>25 agreement with the plans to provide services.</p>	<p style="text-align: right;">Page 195</p> <p>1 Ganymede would invoice for those purported</p> <p>2 services, and money was taken out of the Solo</p> <p>3 accounts when the reclaim payments actually</p> <p>4 came back in, when cash actually was</p> <p>5 received, and things were carved up in that</p> <p>6 regard.</p> <p>7 Q Okay. So with respect to your</p> <p>8 reliance on this flowchart, did you analyze</p> <p>9 the financial records of Ganymede?</p> <p>10 A Whatever was available. I think</p> <p>11 there were some financial records of Ganymede</p> <p>12 that I've looked at that showed -- I'd have</p> <p>13 to go back and look, but I recall there was</p> <p>14 very little capitalization of Ganymede. I</p> <p>15 know I've looked at formation documents.</p> <p>16 It would have been cited in the</p> <p>17 report.</p> <p>18 Q Did you look at -- and if we just</p> <p>19 stick on, let's just say the year 2015 where</p> <p>20 this statement is made in Paragraph 243 of</p> <p>21 your report, did you look at the account</p> <p>22 statements, any and all account statements of</p> <p>23 Ganymede during that year?</p> <p>24 A Let me just see if there are any in</p> <p>25 the footnote. I know we've had a lot of the</p>
<p style="text-align: right;">Page 196</p> <p>1 invoices. Let's see.</p> <p>2 (Witness reviewing.)</p> <p>3 I think this section, in going</p> <p>4 through this, was predicated on invoices that</p> <p>5 I saw. I don't believe I had the Ganymede</p> <p>6 account records, bank account records.</p> <p>7 I'd have to go back and look at</p> <p>8 that.</p> <p>9 Q Okay. And so would you -- so if</p> <p>10 you didn't have the account records, would</p> <p>11 you be able to confirm all of the credits and</p> <p>12 debits of Ganymede bank accounts during that</p> <p>13 time period?</p> <p>14 A Well, if I had the bank records, I</p> <p>15 would have gone through that. And again,</p> <p>16 sitting here, I just don't recall.</p> <p>17 I think I had looked at the</p> <p>18 invoices that were issued by Ganymede and</p> <p>19 then the payments from those, other invoices,</p> <p>20 because I recall there were other entities</p> <p>21 that invoiced Ganymede for purported</p> <p>22 services, and I talk about that in this</p> <p>23 section.</p> <p>24 But short of that, I don't -- let</p> <p>25 me just -- let me just look one more time.</p>	<p style="text-align: right;">Page 197</p> <p>1 (Witness reviewing.)</p> <p>2 I'd have to go back through the</p> <p>3 report and see where I referenced any bank</p> <p>4 statements from Ganymede, which I -- sitting</p> <p>5 here today, I can't do because I don't have</p> <p>6 it electronically.</p> <p>7 Q You don't recall if you analyzed</p> <p>8 the bank statements of Ganymede?</p> <p>9 A There were a lot of documents in</p> <p>10 this. Let me just see.</p> <p>11 (Witness reviewing.)</p> <p>12 I don't recall seeing -- you know,</p> <p>13 I just can't answer you right now. I'd have</p> <p>14 to go back through the report, the whole</p> <p>15 report, and see.</p> <p>16 Q What about, then -- and if you're</p> <p>17 looking at that flowchart, the next entity,</p> <p>18 Elysium Global Limited, did you analyze any</p> <p>19 bank statements -- and we can just</p> <p>20 concentrate on 2015 for now -- of that</p> <p>21 entity?</p> <p>22 A I don't believe so.</p> <p>23 Q All right. What about if we now</p> <p>24 cross over to the right-hand side? We'll</p> <p>25 start at the top.</p>

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51 (Pages 198 to 201)

<p style="text-align: right;">Page 198</p> <p>1 Saheed Investments, did you analyze</p> <p>2 any bank statements or financial records of</p> <p>3 that entity?</p> <p>4 A Not that I recall, no.</p> <p>5 Q And what about Fire Capital One?</p> <p>6 Did you analyze any bank statements or</p> <p>7 financial records of that entity?</p> <p>8 A No. Again, I don't recall those</p> <p>9 existing in the data.</p> <p>10 Q Okay. The next one is Parla</p> <p>11 Global.</p> <p>12 Did you analyze any financial</p> <p>13 records or bank statements of that entity?</p> <p>14 A I don't recall seeing the bank</p> <p>15 statements for that entity.</p> <p>16 Q Okay. And the next one is</p> <p>17 Philo Holdings.</p> <p>18 Did you analyze any financial</p> <p>19 records or bank statements of that entity?</p> <p>20 A No, I don't recall seeing any bank</p> <p>21 statements for that entity.</p> <p>22 Q Okay. And the next one is Elysium</p> <p>23 Global Trading Limited.</p> <p>24 Did you analyze any financial</p> <p>25 records or bank statements of that entity?</p>	<p style="text-align: right;">Page 199</p> <p>1 A I don't recall seeing any for that</p> <p>2 entity, either.</p> <p>3 Q And the next one is Quantmetrics</p> <p>4 Multi-Strategy Fund. In parenthesis, it says</p> <p>5 "U.K."</p> <p>6 Did you analyze any financial</p> <p>7 records of bank statements of that entity?</p> <p>8 A I don't recall seeing bank</p> <p>9 statements in the production for that entity.</p> <p>10 Q Okay. And then, the last one on</p> <p>11 the chart is Elysium Global (Dubai) Limited.</p> <p>12 Did you analyze any financial</p> <p>13 records of bank statements for that entity?</p> <p>14 A Again, I don't recall seeing any</p> <p>15 bank statements for that entity.</p> <p>16 Q Okay. Are you aware that pension</p> <p>17 plans that you analyzed submitted reclaim</p> <p>18 applications to jurisdictions other than</p> <p>19 Denmark?</p> <p>20 A I know there was another series of</p> <p>21 transactions that I wasn't involved with, if</p> <p>22 that's what you're talking about, the ED&F.</p> <p>23 Q No, not ED&F. Let's just say, if</p> <p>24 we refer to -- and I think you -- in</p> <p>25 Paragraph 243, you refer to the Lehman plans?</p>
<p style="text-align: right;">Page 200</p> <p>1 A That's 243.</p> <p>2 (Witness reviewing.)</p> <p>3 I mean, I describe the Lehman</p> <p>4 plans, I think, earlier on in the --</p> <p>5 Q I think --</p> <p>6 A -- in the report. There's a whole</p> <p>7 discussion in the "Factual Background"</p> <p>8 section of the Lehman plans and who was</p> <p>9 involved.</p> <p>10 Q Right, right.</p> <p>11 So if we just talk about the Lehman</p> <p>12 plans?</p> <p>13 A Okay.</p> <p>14 Q Are you aware of whether those</p> <p>15 plans submitted reclaim applications to</p> <p>16 jurisdictions other than Denmark?</p> <p>17 A I am not.</p> <p>18 Q Did you review Mr. Lehman's</p> <p>19 deposition?</p> <p>20 A I believe that was one of the</p> <p>21 depositions that I've read, yes. Let me just</p> <p>22 see if it's on the list.</p> <p>23 (Witness reviewing.)</p> <p>24 Yes, his August 2021 deposition.</p> <p>25 Q And in -- at Paragraph 244 of your</p>	<p style="text-align: right;">Page 201</p> <p>1 initial report, you say -- you note here,</p> <p>2 "Payments to Lehman were typically made to</p> <p>3 one of two entities owned and controlled by</p> <p>4 Lehman." And then you have "Volaris LLC or</p> <p>5 First Alton, Inc."</p> <p>6 Do you see that?</p> <p>7 A Yes.</p> <p>8 Q And Volaris LLC, Mr. Lehman had a</p> <p>9 pension plan that went by the same name.</p> <p>10 Is that correct?</p> <p>11 A I'd have to go check, but it</p> <p>12 wouldn't surprise me.</p> <p>13 Q Well, in -- are you aware that</p> <p>14 Roger Lehman testified that his Volaris</p> <p>15 pension plan transacted in Belgian securities</p> <p>16 in addition to Danish securities?</p> <p>17 A I don't recall specifically.</p> <p>18 Q Well, at page -- and I'm just going</p> <p>19 to refer to his deposition and I'll quote</p> <p>20 it -- it's at Page 256 to 257 of Mr. Lehman's</p> <p>21 deposition.</p> <p>22 "Question: Did the Volaris Pension</p> <p>23 Plan transact in Belgian securities as well</p> <p>24 as Danish securities?</p> <p>25 Answer: To the best of my</p>